

Part IV. Items of General Interest

IRS Encourages Taxpayers to Request Credit or Refund of any Telephone Excise Taxes Paid for Nontaxable Service As Outlined in Notices 2006-50 and 2007-11

Announcement 2012-16

The Internal Revenue Service reminds and encourages taxpayers to timely request a Telephone Excise Tax Refund if they have not already done so. Since the Service stopped collecting the tax on long distance service in 2006, it has administered a simplified procedure for taxpayers to request a refund of excise taxes paid under section 4251 on nontaxable services that were billed after February 28, 2003, and before August 1, 2006. Taxpayers have until July 27, 2012, to request refunds of the telephone excise tax.

Based on recent litigation, the validity of the notice that outlines the procedures under which a taxpayer may request a refund of telephone excise tax has been called into question. While the litigation continues, in the interest of providing certainty to taxpayers, if the taxpayer chooses to request a refund, the Internal Revenue Service will process and honor requests that are made on or before July 27, 2012. Taxpayers should make their requests on the appropriate 2006 income tax return. For example, individuals who were not otherwise required to file a federal income tax return for 2006 may request a refund of the safe harbor amount, without documentation, by filing a Form 1040EZ-T, *Request For Refund of Federal Telephone Excise Tax*. Taxpayers who have previously filed 2006 income tax returns but did not request a telephone excise tax refund should use amended income tax returns, for example a Form 1040-X, *Amended U.S. Individual Income Tax Return*, to make their requests. Taxpayers who wish to request actual amounts of excise taxes paid rather than the safe harbor amounts described in Notice 2007-11 should use Form 8913, *Credit for Federal Telephone Excise Tax Paid*.

The Service will not process refund requests submitted after July 27, 2012.

For further details on how to make the requests, please see the instructions for the appropriate 2006 income tax return form and the instructions for Form 8913. Forms and instructions are available on <http://www.irs.gov>.

The principal author of this announcement is Micah A. Levy of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this announcement, contact Micah A. Levy at (202) 622-3630 (not a toll-free call).

Correction to Revenue Procedure 2011-62; Publication 1141: General Rules and Specifications for Substitute Forms W-2 and W-3

Announcement 2012-17

Revenue Procedure 2011-62, 2011-52 I.R.B. 1032, contains an error in the list of exhibits, Exhibit-B. Revenue Procedure 2011-62 states the requirements of the Internal Revenue Service (IRS) and the Social Security Administration (SSA) regarding the preparation and use of substitute forms for Form W-2, *Wage and Tax Statement*, and Form W-3, *Transmittal of Wage and Tax Statements*, for wages paid during the calendar year 2011. This announcement corrects the dimensions for Exhibit-B of Rev. Proc. 2011-62.

This correction clarifies the dimensional left-right arrows in Box b, Kind of Payer, that was published in the IR Bulletin 2011-52 dated December 27, 2011.

Exhibit-B of Rev. Proc. 2011-62 now shows as follows:

On the bottom row of the checkboxes, in Box b of Form W-3 (Red-Ink), the left-right arrow should be 1.2" originating from the form's left vertical line should end on the left vertical line of the CT-1 checkbox. The two left-right arrows (.36") should be centered directly between the CT-1 and Household Employee checkboxes. There should be no left-right arrows to the right of the Medicare Government Employee checkbox.

Drafting Information

The principal author of this announcement is Sara Covington of the Office of Media & Publications/Tax Forms and Publications (Multilingual and Agency Services Branch). For further information regarding this announcement, please contact Sara Covington at (202) 622-3945 (not a toll-free call).

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2012-20

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on April 30, 2012, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For

individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

A Family Budget Counseling, Inc.
Huntington City, NY

Angels Enterprise, Inc.
Buchanan, MI

Fisher Institute
Irving, TX

Graystone University Housing
Corporation
Malvern, PA